State of New Hampshire
OFFICE OF ATTORNEY-GENERAL

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Percy H. Howland, Director
Division of Interest and Dividends
State Tax Commission
State House
Concord, New Hampshire

Dear Sir:

You have forwarded to us a copy of a letter from one Ronell W. Minard in which inquiry is made whether or not an alien resident of New Hampshire is subject to the interest and dividends tax with respect to interest and dividends he receives from Canadian sources. You desire our opinion upon the subject.

By the express terms of the statute (RSA 77) the tax is payable by

> "I. Individuals who are inhabitants or residents of this state on January first in any year, and individuals who have ceased to be residents of this state during the preceding calendar year for such part of the year as they were residents in this state." s. 3.

No distinction is made, it will be seen, between aliens and citizens. Liability is predicated simply upon inhabitancy or residence.

An alien resident here, then, is subject to the tax with respect to income derived from any of the sources set forth in RSA 77:4. It will be observed that income received from foreign sources is not excluded in the listing contained in the section last cited.

I am aware of no treaty between the United States and Canada which would bear upon the foregoing. If there be such a treaty, the burden of proving its existence and its applicability to his particular situation is upon the taxpayer who would avail himself of it.

Very truly yours,

Warren E. Waters
Deputy Attorney General

WEW/sml